

Rec'd Clerk's Office

2019

AUG 20 2018

**CERTIFICATE**

To the Clerk of Butler County, State of Kansas

We, the undersigned, officers of

**City of Cassoday**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditure for the various funds for the year 2019; and  
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

			2019 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
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Statement of Indebtedness			5		
Statement of Lease-Purchases			6		
Fund	K.S.A.				
General	12-101a	7	43,700	11,206	17,247
Debt Service	10-113				
Library	12-1220				
Special Highway			11,671		
Water			77,713		
Gas			130,385		
Sewer			32,895		
Non-Budgeted Funds					
Totals		xxxxxx	296,364	11,206	17,247
Budget Summary		0	County Clerk's Use Only		
Neighborhood Revitalization			649,731		

**Tax Lid Limit (from Computation Tab)**  
**Does the City Need to Hold an Election?**

11,409  
NO

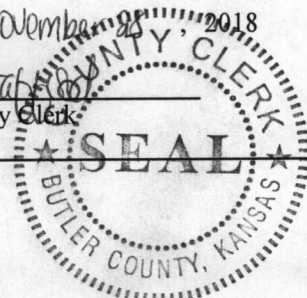
Assisted by:

Address:

Email:

Date Attested: November 25, 2018

*Adam Stachura*  
County Clerk



Governing Body

## City of Cassoday

### Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Proposed Year 2019				
		MVT	RV/T	16/20M Veh	Comm Veh	Watercraft
General	11,251	2,483	76	83	380	19
Debt Service						
Library						
TOTAL	11,251	2,483	76	83	380	19

# County Treas Motor Vehicle Estimate

2,483

## County Treas Recreational Vehicle Estimate

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76

County Treas 16/20M Vehicle Estimate

83

# County Treas Commercial Vehicle Tax Estimate

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380

# County Treas Watercraft Tax Estimate

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19

### Motor Vehicle Factor

0.22069

Recreational Vehicle Factor

0.00675

### 16/20 Vehicle Factor

0.00738

## Commercial Vehicle Factor

0.033377

## Watercraft Factor

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0.00169

City of Cassoday

2019

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2017</b>	<b>Current Amount for 2018</b>	<b>Proposed Amount for 2019</b>	<b>Transfers Authorized by Statute</b>
Gas	Capital Improvement		15,000	15,000	K.S.A. 12-1,118
Sewer	Capital Improvement			2,000	K.S.A. 12-1,118
Water	Capital Improvement			7,400	K.S.A. 12-1,118
	<b>Totals</b>	0	15,000	24,400	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	0	15,000	24,400	

\*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.



City of Cassoday

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	5,505	3,972	3,929
Receipts:			
Ad Valorem Tax	9,588	11,251	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	526	1,300	1,300
Motor Vehicle Tax	2,444	2,500	2,483
Recreational Vehicle Tax	76	100	76
16/20M Vehicle Tax	61	150	83
Commercial Vehicle Tax	400	450	380
Watercraft Tax			19
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Trash Income	10,656	12,000	12,500
Converted Balance	177	100	50
Building Rent	3,935	4,000	4,000
Insurance Dividend	340	450	600
Lot Rent	675	900	1,100
Building Permits	75	300	500
Westar Franchise	3,642	4,300	4,500
Licenses (Dog Tags)	110	175	200
Municipal Court		1,000	1,500
Cereal Malt Beverage	100	100	100
In Lieu of Tax (IRB)			
Interest on Idle Funds	16	16	20
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>32,821</b>	<b>39,092</b>	<b>29,411</b>
<b>Resources Available:</b>	<b>38,326</b>	<b>43,064</b>	<b>33,340</b>
Expenditures:			
Salaries & Payroll Taxes	6,245	8,000	8,800
Trash Pickup	10,704	10,600	10,700
Electric	2,752	2,400	2,800
Street Lights	5,617	6,000	7,000
Telephone	607	600	800
Insurance	1,281	3,000	3,500
Equipment Repair	558	1,000	2,000
Building/HVAC Repair	1,950	2,000	2,200
Fuel	373	900	1,000
Office Supplies	1,362	1,400	1,500
Legal/Municipal Court Expenses	2,074	2,000	2,000
Dog Impound	140	100	100
Dues	339	500	600
Bank Charges	206	250	200
Cereal Malt Beverage (to State)		100	100
Computer Software & Support	146	200	300
Drug Test		85	100
Capital Improvement			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>34,354</b>	<b>39,135</b>	<b>43,700</b>
Unencumbered Cash Balance Dec 31	3,972	3,929	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	43,250	46,400	43,700
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			43,700
Tax Required			10,360
Delinquent Comp Rate: 8.2%			846
Amount of 2018 Ad Valorem Tax			<b>11,206</b>

CPA Summary

City of Cassoday

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	18,522	13,181	7,621
Receipts:			
State of Kansas Gas Tax	3,440	3,510	3,520
County Transfers Gas	530	530	530
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>3,970</b>	<b>4,040</b>	<b>4,050</b>
<b>Resources Available:</b>	<b>22,492</b>	<b>17,221</b>	<b>11,671</b>
Expenditures:			
Street Repair and Maint	6,641	6,800	7,000
Salary	2,670	2,800	3,000
Taxes			
Truck Repairs			1,671
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>9,311</b>	<b>9,600</b>	<b>11,671</b>
Unencumbered Cash Balance Dec 31	13,181	7,621	0
2017/2018/2019 Budget Authority Amount:	14,497	14,500	11,671

Adopted Budget <b>Water</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	7,690	11,219	15,888
Receipts:			
Reconnect Fee	25	25	75
Charges to Customers	54,091	58,000	60,000
Water Deposits	30	120	150
Outside Water Sales	207	600	700
Insurance Dividend	340	400	500
Butler County Specials		300	400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
<b>Total Receipts</b>	<b>54,693</b>	<b>59,445</b>	<b>61,825</b>
<b>Resources Available:</b>	<b>62,383</b>	<b>70,664</b>	<b>77,713</b>
Expenditures:			
Returned Checks/Refunds	80	200	300
Salary/Payroll Taxes	11,580	12,000	17,013
RWD #3	28,659	29,000	31,000
Office Supplies/Maintenance	2,035	4,900	7,000
Insurance	3,003	2,800	4,000
Water Samples/Testing	1,050	1,376	2,500
Telephone/Annual Dues/Legal	1,556	1,500	3,500
Electric/Fuel	3,201	3,000	5,000
Capital Improvement			7,400
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
<b>Total Expenditures</b>	<b>51,164</b>	<b>54,776</b>	<b>77,713</b>
Unencumbered Cash Balance Dec 31	11,219	15,888	0
2017/2018/2019 Budget Authority Amount:	59,315	55,215	77,713

CPA Summary



City of Cassoday

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Gas	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	64,955	66,335	39,385
Receipts:			
Insurance Dividends	390	400	500
Charges to Customers	67,225	80,000	90,000
Butler County Specials		200	300
Deposits		200	200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>67,615</b>	<b>80,800</b>	<b>91,000</b>
<b>Resources Available:</b>	<b>132,570</b>	<b>147,135</b>	<b>130,385</b>
Expenditures:			
Salary/Payroll Taxes	15,386	25,000	35,000
KMGA/USDI	39,209	50,000	59,000
Repairs/Maintenance	2,016	5,000	6,000
Insurance	4,971	3,500	5,000
Telephone/Fuel	2,737	4,000	4,500
Drug Test/Locates	23	250	500
Office Overhead/Legal/Annual Dues	1,893	5,000	5,385
Capital Improvement		15,000	15,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>66,235</b>	<b>107,750</b>	<b>130,385</b>
Unencumbered Cash Balance Dec 31	66,335	39,385	0
2017/2018/2019 Budget Authority Amount:	136,774	133,380	130,385

Adopted Budget Sewer	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	14,254	14,575	10,295
Receipts:			
Charges to Customers	19,278	19,300	22,000
Insurance Dividend	340	400	500
Butler County Specials		50	100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>19,618</b>	<b>19,750</b>	<b>22,600</b>
<b>Resources Available:</b>	<b>33,872</b>	<b>34,325</b>	<b>32,895</b>
Expenditures:			
Salary/Payroll Taxes	12,605	12,700	15,000
Insurance	1,034	2,700	3,600
Electric	706	830	1,200
Telephone	286	300	595
Repairs/Maintenance/Fuel	3,237	6,000	8,000
Office Overhead/Annual Dues/Legal	1,429	1,500	2,500
Capital Improvement			2,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>19,297</b>	<b>24,030</b>	<b>32,895</b>
Unencumbered Cash Balance Dec 31	14,575	10,295	0
2017/2018/2019 Budget Authority Amount:	39,391	35,954	32,895

CPA Summary





2019

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Cassoday**  
will meet on August 8, 2018 at 6:30 PM at City Building for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at City Building and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	34,354	17.324	39,135	17.253	43,700	11,206	17.247
Debt Service							
Library							
Special Highway	9,311		9,600		11,671		
Water	51,164		54,776		77,713		
Gas	66,235		107,750		130,385		
Sewer	19,297		24,030		32,895		
Non-Budgeted Funds	44,496						
Totals	224,857	17.324	235,291	17.253	296,364	11,206	17.247
Less: Transfers	0		15,000		24,400		
Net Expenditure	224,857		220,291		271,964		
Total Tax Levied	10,633		11,251		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	613,790		652,110		649,731		

Outstanding Indebtedness,

January 1,	2016	2017	2018
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills

**Nicole Downard**

City Official Title: City Treasurer



(Published in The Butler County Times-Gazette July 26, 2018.)

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City of Cassoday

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General	34,354	17.324	39,135	17.253	43,700	11,206	17.247
Debt Service							
Library							
Special Highway	9,311		9,600		11,671		
Water	51,164		54,776		77,713		
Gas	66,235		107,750		130,385		
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Total	0	0	0

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Nicole Doward

City Official Title: City Treasurer